



Australian Government
**Australian Customs and
Border Protection Service**

Documentary Import Declaration Comprehensive Guide

SECTION 1

Owner Details: Owner Name: _____ Term Type: _____

Contact Details: Owner Phone: _____

Home: () _____

Destination Port Code: _____

Currency: _____

Valuation Elements Type:

- a. Invoice Total
- b. Overseas Freight
- c. Overseas Insurance
- d. Packing Costs

PAID UNDER PROTEST INDICATOR

AMBER STATEMENT/REASON: If you are uncertain about the accuracy of information from that declaration, and consider that as a result there is a material particular, you must specify the reasons for that uncertainty. (Must be included as an attachment)

DECLARATION:
I, _____ of the owner hereby acknowledge that this import declaration of _____ pages is true and correct.

Signature of the owner of the goods/agent of the owner _____ Date: _____

January 2013

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1 Introduction

1.1 Who should use this guide

This Guide will assist importers who wish to clear goods imported by sea, air or international mail (post) from Customs and Border Protection by submitting an import declaration by document.

Goods with a value above A\$1000

All goods imported into Australia by sea, air or post with a value that exceeds the import entry threshold of A\$1000 must be cleared by submitting a completed [import declaration form \(B650\)](#) and paying duty, goods and services tax (GST) and other taxes and charges that apply.

Information regarding importations by international mail (post) is available from the Customs and Border Protection website at <www.customs.gov.au/site/page5653.asp>. You can only use the [Import Declaration – Post \(N10\)](#) form for goods imported by post.

GST deferral and Australian Business Number (ABN)

If you or your organisation is registered for GST deferral you must lodge import declarations electronically.

Client registration

You must [register as a client](#) in Customs and Border Protection's Integrated Cargo System (ICS) to lodge import declarations by document. In most cases you will need to register your supplier as well using the same form. There are different requirements that apply when making an [Import Declaration – Post \(N10\)](#). The client registration form is available at: <www.cargosupport.gov.au/webdata/resources/files/B319.pdf>

Self Assessed Clearance (SAC) declarations for low value goods

Goods with a value under the low value goods threshold of A\$1000 (except goods that arrive by post) are cleared from Customs and Border Protection by submitting a SAC declaration. In most cases your Freight Forwarder or express courier will make a SAC declaration on your behalf. In some cases you may need to engage a SAC declaration service provider or a Customs broker to make a SAC declaration on your behalf on a fee for service basis. For further information see the fact sheet, [Self-assessed Clearance \(SAC\) Declarations](#), available at: <www.customs.gov.au/site/page5302.asp>.

Communicating electronically with Customs and Border Protection

For further information about communicating electronically with Customs and Border Protection and purchasing a digital certificate, email cargosupport@customs.gov.au or phone Customs Information and Support Centre on 1300 363 263.

Who must make an import declaration?

The owner of imported goods is required to make an import declaration. According to Customs law, an owner of imported goods may be the importer, someone who holds themselves out to be the owner, someone who has a beneficial interest in the goods or someone who has control of the goods. In this guide the term owner is used in that context.

Who can act on your behalf?

Customs brokers

You may choose to have a Customs broker deal with Customs and Border Protection on your behalf. Brokers provide their services on a fee for service basis and can be located through the internet, the Customs and Border Protection website at <www.customs.gov.au> or in local telephone directories.

Employees

Any of your employees may act on your behalf to make import declarations provided they are not also an employee of another entity.

1.2 About this Guide

The *Documentary Import Declaration Guide* is provided as a guide to assist those who are required to complete and lodge import declarations. The Guide is designed for use by individuals or companies unfamiliar with Customs and Border Protection processes, industry terminology and legislative requirements.

The Guide discusses the Customs laws, regulations and processes to be taken into account when declaring goods imported into Australia that have a Customs value exceeding the import entry threshold of A\$1000. It explains what information an owner must provide when making an import declaration to Customs and Border Protection and provides a range of resources from both Customs and Border Protection and industry, along with links to helpful internet pages.

The Guide shows all the information fields that may need to be answered on an import declaration (Form B650). The information that is required varies and may be dependent upon the nature of the goods; the end use of the goods; the country of origin; if concessions apply and a range of other factors.

The Guide provides details of the types of information Customs and Border Protection expects to receive for each particular field. While the document is comprehensive, it does not cover every possible scenario.

If you are unsure of any aspect of making an import declaration you should contact the **Customs Information and Support Centre (CI&SC) on 1300 363 263** or consider using the services of a Customs broker.

Please note: It is an offence to provide false and/or misleading information to Customs and Border Protection.

1.3 About import declarations

Goods imported into Australia are subject to Customs control until released into home consumption or otherwise treated. Import declarations are used to clear goods with a value that exceeds the import entry threshold of A\$1000¹ from Customs control.

Customs and Border Protection require import declarations to be lodged into the ICS. To lodge an import declaration, you may:

- use the services of a licensed Customs broker who will complete the Customs and Border Protection requirements for you based on the information you provide
- complete an import declaration and present it at a Customs and Border Protection counter, or
- communicate with Customs and Border Protection electronically via the ICS. A digital certificate is required.

Before Customs and Border Protection clear your goods for delivery you (the owner) or your agent may be required to submit an import declaration at a Customs and Border Protection counter. Whoever submits the declaration will be required to:

- present a correct and completed import declaration
- provide Evidence of Identity (EOI) of the owner
- provide a Customs Client Identifier (CCID)/Australian Business Number (ABN)
- register as a Client in the ICS using Form B319 (if not already registered)
- provide invoices, bills of lading, air waybills and commercial documents if requested to do so
- provide permits, licences and/or approvals if required to do so
- answer any additional questions if required to do so
- pay duty taxes and charges as required.

The Form B650 is available from all Customs and Border Protection client service counters or can be downloaded from www.customs.gov.au/webdata/resources/files/b650.pdf. A copy of the form is also included as an attachment to this document beginning at page 57.

Customs and Border Protection conducts EOI checks to verify the identity of the parties with which it deals. Clients who submit documentary import declarations will need to undergo an EOI check each time they present import declaration documents to Customs and Border Protection for manual processing (this check will be made on the person presenting the documents). EOI documents are required when an import document is faxed.

If you lodge a Postal Import Declaration, EOI will only need to be provided when Customs and Border Protection requests it.

EOI will not be required by Customs and Border Protection if you utilise the service of a Customs broker however the broker will have their own requirements for identity verification.

For further information on which documents are accepted for EOI please see: <www.customs.gov.au/webdata/resources/files/FS_EOI_DocumentaryDecs.pdf>

¹ Section 68 of the *Customs Act 1901* (the Act) outlines the requirements for the formal entry (via the ICS) of goods.

1.4 Client registration

To register as a client you must complete a Client Registration Form (Form B319) and submit it to Customs and Border Protection. If you already have a Customs Client Identification (CCID) or an ABN you are not required to register again.

Registration by document

If you have an ABN or ABN/CAC (Client Activity Centre) that number is your unique identifier once your information has been entered into the ICS.

If you do not have an ABN you will be allocated a unique identifying number known as a CCID. When communicating information to Customs and Border Protection you will need to use your registered ABN, ABN/CAC or your CCID.

Clients are responsible for the accuracy of information they supply to Customs and Border Protection. It is important they ensure the correctness of the information before it is communicated.

1.5 Offences

It is important that the information given to Customs and Border Protection is true and correct. The *Customs Act 1901* contains a range of offence provisions and many are 'strict liability' offences.

More information about offences and the Infringement Notice Scheme is available on the Customs and Border Protection website. It is an offence to make false declarations to Customs and Border Protection.

1.6 Service Standards for manually lodged declarations

If you lodge a declaration by document, it is entered by Customs and Border Protection into the ICS on your behalf.

After receipt of a complete and accurate declaration, we aim to advise by close of business of the next working day on whether:

- the goods can be cleared

- further information is required, or
- a Customs and Border Protection examination is required.

Regular audit checks are undertaken to ensure accuracy of import declarations against the commercial documents and the physical cargo.

Commercial documents relating to the goods must be retained and available for inspection for at least five years. Penalties apply where instances of non-compliance with Customs and Border Protection requirements are detected.

The service standard of [Postal Import Declarations](#) is five (5) working days from the receipt of completed documents. To access the client service charter information go to: <<http://www.customs.gov.au/webdata/resources/files/ClientServiceCharterDL-WEB.pdf>>.

1.7 Payments

A 'payment' is the settlement by an importer, or their representative, of liabilities to Customs and Border Protection or other Commonwealth government agencies (such as the Department of Agriculture, Fisheries and Forestry (DAFF) Biosecurity) for duties, taxes and charges on imported goods before goods can be released for home consumption.

A payment may be made:

- over the internet by either credit card or Eftpos, or
- over the counter at a Customs and Border Protection office. In this case the payment options vary and include cash, cheque, credit card or Eftpos where available.

All methods of payment are not available in all circumstances, check with the **Customs Information and Support Centre (CI&SC) on 1300 363 263 for clarification.**

2 Valuation

Sections 154 to 161L of the *Customs Act 1901* give the legal rules for arriving at the valuation of imported goods. These provisions are aimed at assessing the total amount paid for the goods, packed and in export condition, at their place of export.

The place of export is where the goods were posted, containerised, loaded onto a ship or aircraft or crossed an international border after they were otherwise loaded.

The valuation date is the 'date of export' from the place of export.

2.1 Transaction value

In most cases the import sales transaction is the primary valuation method. In plain English, for most importers the import sales transaction is what you paid for the goods.

Customs and Border Protection can require you to show evidence of what you paid. This is the price actually paid or payable when the goods are sold for export to Australia.

While some adjustments are permitted to this price, the most common adjustment is the conversion to Australian currency. This conversion is made based on the valuation date (see above). In most cases, the Customs value (AUD) is the converted transaction value.

2.2 Other valuation methods

There are six valuation methods in the *Customs Act 1901*. Apart from the Transaction Value method (above) the other methods are Identical Goods, Similar Goods, Deductive, Computed and Fall-back. Refer to the *Customs Act 1901* for how each method may be applied.

3 Calculations

3.1 Customs and Border Protection calculations

You do not need to make any calculations regarding duty and GST liabilities. The ICS will make all the correct calculations based upon the information you have supplied. When your declaration is processed Customs and Border Protection will provide you with an Outstanding Payment Advice showing all amounts payable to Customs and Border Protection relating to your imported goods. The information provided below is for explanation purposes only.

3.2 Duty payable

Duty rates payable are determined by the tariff classification for your goods. The *Customs Tariff Act 1995* (known as The Tariff) provides the tariff classifications, duty rates, interpretive rules and information on preference schemes, other concessions and exemptions that may apply to your goods. The Tariff is available at Customs and Border Protection counters or on the Customs and Border Protection website. Duty is payable on the Customs value of the goods (see examples in 3.6).

3.3 GST payable

GST applies to most imported goods, with a few exemptions. The main exemptions are for certain foodstuffs, some medical aids and imports that qualify for certain duty concessions. GST is applied at 10 per cent of the VoTI. Additional information is available from the Australian Taxation Office, Customs and Border Protection counters or on the Customs and Border Protection website (see examples in 3.6).

Note: For imported goods the value of the taxable importation (VoTI) is the sum of:

- the customs value (CV)
- any duty payable
- the amount paid or payable to transport the goods to Australia and to insure the goods for that transport (T&I), and
- any Wine Equalisation Tax (WET) payable.

3.4 Wine equalisation tax (WET)

WET applies to the following alcoholic beverages:

- grape wine, including sparkling wine and fortified wine
- grape wine products such as marsala, vermouth, wine cocktails and creams
- other fruit wines and vegetable wines, including fortified fruit wines and vegetable wines
- cider (from apples) and perry (from pears), and
- mead and sake, including fortified mead.

WET for imported wine is calculated as:

- 29 per cent of the purchase price at inwards duty free

OR for other importations:

- 29 per cent of Customs value + Duty + International Transport and Insurance (see examples in 3.7)

3.5 Luxury car tax (LCT)

LCT applies to motor vehicles (except motor cycles or similar road vehicles) with a *Luxury Car value* that exceeds the LCT threshold of A\$57,466 (for the 2011-2012 financial year) that:

- are designed to carry a load of less than two tonnes and fewer than nine passengers, and
- have a *Luxury Car value* above the threshold.

The LCT rate is 33 per cent, which commenced 1 July 2008, prior to that the rate was 25 per cent.

LCT does not apply to fuel efficient cars below the fuel efficient luxury car threshold of A\$75,375 (for the 2011-2012 financial year).

The definition of a road vehicle for LCT purposes includes limousines regardless of the passenger carrying capacity. The value above which the LCT becomes payable is the LCT threshold. It is important to note that under current ATO legislation, the LCT threshold is re-evaluated annually and subject to change.

While the LCT threshold is GST-inclusive, LCT is only payable on the GST- exclusive amount which exceeds the fuel efficient luxury car threshold.

The LCT rate of 33 per cent however, remains applicable where a fuel efficient luxury car exceeds the fuel efficient luxury car threshold. The LCT value is calculated as the sum of the VoTI (see examples in 3.6).

3.6 Calculation examples

Below are several examples of how to calculate duties and taxes payable on imported goods. You should note that these are typical examples only and do not necessarily reflect the nature of your particular importation.

Figure 1: Calculation Examples

Imported goods that DO NOT include wines		Imported goods that are wines	
Customs Value	\$2,000.00	Customs Value	\$2,000.00
Customs duty = 5% x \$2000	\$100.00	Customs duty = 5% x \$2000	\$100.00
T&I	\$150.00	T&I	\$150.00
No WET	\$0.00	WET @ 29% of (CV + Duty + T & I)	\$652.50
VoTI	\$2,250.00	VoTI	\$2,250.00
GST = 10% of VoTI	\$225.00	GST = 10% of (VoTI + WET)	\$290.25
TOTAL PAYABLE (Duty + GST)	\$325.00	TOTAL PAYABLE (Duty + WET + GST)	\$1,042.75
Imported goods that are a Luxury Car that is less than 30 years old		Imported goods that are a Luxury Car that is more than 30 years old	
Customs duty is 5% on vehicles less than 30 years old. The LCT threshold is \$57,466.00*		Customs duty is 0% on vehicles more than 30 years old. The LCT threshold is \$57,466.00*	
Customs Value	\$50,000.00	Customs Value	\$50,000.00
Customs duty = 5% x CV	\$2,500.00	Customs duty = 0% x CV	\$0.00
T&I	\$4 500.00	T&I	\$4 500.00
VoTI	\$57,000.00	VoTI	\$54,450.00
GST = 10% x VoTI	\$5,700.00	GST = 10% x VoTI	\$4,450.00
Sub Total = GST + VoTI	\$62,700.00	Sub Total = GST + VoTI	\$58,900.00
Remainder = Sub Total – LCT Threshold	\$5,234.00	Remainder = Sub Total – LCT Threshold	\$1,434.00
LCT Payable = Remainder x 10/11 x 0.33	\$1,570.00	LCT Payable = Remainder x 10/11 x 0.33	\$430.00
TOTAL PAYABLE (Duty + GST + LCT)	\$9,770.00	TOTAL PAYABLE (Duty + GST + LCT)	\$4,880.00

Calculation guides only.

IMPORTANT: Other taxes, duty and concessions may apply.

*LCT based on 2011-2012 threshold

3.7 Charges – Customs and Border Protection, DAFF Biosecurity and POST

The *Import Processing Charges Act 2001* sets out cost recovery charges that are payable depending on the type of communications you may make with Customs and Border Protection, DAFF Biosecurity and Australia POST.

These are government-regulated charges that attempt to fairly recover the cost of facilitating the import process and protecting the community from potential risks.

In introducing cost recovery, Customs and Border Protection ensures that costs recovered are clearly aligned with the cost of processing an import transaction. The charges are reviewed annually and remain tied to the cost of delivering Customs and Border Protection functions.

These costs are also available in Australian Customs Notice 2005/36 (Cost Recovery under CMR) on the Customs and Border Protection website.

DAFF Biosecurity charge fees on import declarations and other services. Refer to their website at www.daff.gov.au for further information.

4 Rights and obligations

You have rights and obligations when importing goods into Australia. Customs law² details your rights and obligations. You must be aware of Customs law and regulations and incorporate your understanding of them when making an import declaration or when providing additional information to Customs and Border Protection.

Ignorance of Australian laws is not an excuse for providing incorrect information. If you are in any doubt about any of the information Customs and Border Protection requires please contact the Customs Information and Support Centre (CI&SC) on **1300 363 263** or a Customs broker before submitting your declaration form.

You have the right to ask Customs and Border Protection about the progress of your importation. You also have the right to know why we require certain information and to which government entities we will pass that information.

Whenever possible Customs and Border Protection will tell you the status of your goods, what action is pending by Customs and Border Protection in relation to your importation and what you can do to help the process.

Customs and Border Protection has published service standards for its dealings with clients and you have the right to know what they are. Those standards are described in the Client Service Charter available from Customs and Border Protection counters or on the Customs and Border Protection website.

Customs and Border Protection have an obligation to tell you the reasons why specific service standards relating to your importation were not met, if that is the case.

² *Customs Act 1901, Customs Regulations 1926, Customs (Prohibited Imports) Regulations 1956,*

5 Prohibitions and restrictions

Certain types of goods are prohibited from being imported into Australia. These goods are listed in Schedule 1 of the *Customs (Prohibited Imports) Regulations 1956*.

For further information on prohibited imports go to: <http://www.customs.gov.au/site/page4369.asp>

Other types of goods are restricted from being imported unless certain conditions are met³. You will need to obtain a permit, licence or letter of authority from the proper Government agency to be able to import prohibited or restricted goods⁴.

That permit, licence or authority must be available to be presented to Customs and Border Protection before you are allowed to receive the goods.

Attempting to import prohibited or restricted items without prior approval is illegal. Such illegally imported goods will be seized and you may face penalties and/or prosecution.

Your goods will not receive Customs and Border Protection clearance unless you are able to show the original permit at a Customs and Border Protection counter if requested to do so.

In some cases copies of permits are acceptable. Often, the release of the goods is conditional on a permit being produced to Customs and Border Protection as required under Customs law or Customs-related law.

5.1 Customs and Border Protection examination of goods

Customs and Border Protection may need to examine goods that are imported into Australia to verify the goods are as described, and to ensure the goods are not prohibited or restricted or a quarantine risk.

This may require examination by X-ray or other equipment or a physical examination of the goods. Customs and Border Protection may advise you or your agent of the intention to physically examine the goods and permit you or your agent to attend the examination.

Customs and Border Protection can open, examine, take samples from and perform tests on the goods as necessary to verify the nature of the goods or their characteristics.

³ These goods are listed in the *Customs (Prohibited Imports) Regulations 1956*

⁴ For further information about how to obtain approval for a restricted import refer to the "Prohibited and Restricted Imports" page at www.customs.gov.au

6 Frequently asked questions

6.1 Why was my parcel stopped by Customs and Border Protection?

All goods imported into Australia are subject to Customs and Quarantine controls. Your parcel may be held by Customs and Border Protection and/or DAFF Biosecurity for any of the following reasons:

- a permit or approval is required
- evidence of value is required
- more information about the goods is required
- an import declaration is required
- a payment is required for duty, GST and other taxes and charges
- a DAFF Biosecurity examination or treatment is required.

6.2 My goods are for my private or personal use, so why does Customs and Border Protection not send them on?

The law requires that all goods – whether secondhand or new, commercial or private – are subject to the assessment for Customs duties, Goods and Services Tax (GST) and other taxes and checked for community protection risks.

When goods with a value that exceeds A\$1000 are imported, the importer may be required to pay duty, GST and other taxes and charges. The goods must also be declared to Customs and Border Protection using an import declaration.

6.3 My goods were sent as a gift, so why should I pay anything at all?

There is no longer a concession for goods that are sent as a gift. The 'gift concession' (by-law number 9740019) was revoked on and from 1 October 2008.

Goods that are gifted, donated, loaned or supplied free of charge are still subject to assessment for duty and other taxes and charges if they have a value over A\$1000 or if the goods are tobacco and/or alcohol products. Where there is no evidence of the value of the goods available the legislation provides other ways of determining value.

7 Industry participants

The import/export industry has many participants who each play a vital role in international commerce. Not all of these industry types are well-known. A brief description of the major roles these participants play is provided below.

7.1 Agents

Agents are parties who act on behalf of another party when dealing with Customs and Border Protection. There are special requirements about who can act as an agent to make an import declaration on your behalf.

7.2 Airlines

Airlines lodge arrival reports and air cargo reports either as the owner of the aircraft or as an agent for other airlines. They may also lodge import declarations and sub-manifests for their own cargo or act as agents for their clients if they are also Customs brokers. Some airlines may also act as a Cargo Terminal Operator (CTO).

7.3 Cargo Terminal Operators

A Cargo Terminal Operator (CTO) is an organisation operating at a place appointed under section 77G of the *Customs Act 1901* to load and unload cargo and is a Depot. CTOs are permitted to move goods under Customs control with permission to approved places. CTOs may release cargo directly into home consumption or for movement to a section 79 Warehouse or another section 77G Depot when approved.

7.4 Consolidators/ Deconsolidators (Depots)

Consolidators are persons or organisations that pack together groups of two or more consignments into one consignment. Deconsolidators are persons or organisations that unpack consolidated cargo for distribution to two or more consignees.

7.5 Customs brokers

Customs brokers are trained professionals in Customs business. They have undertaken formal training and must be a licensed member of their industry group. Customs brokers can provide a full range of services for you and may act on your behalf when you are importing or exporting goods. Brokers often are affiliated with Freight Forwarders.

Customs brokers can be found on the Customs and Border Protection website, the internet or the local telephone directories.

7.6 Depots

Depots are facilities licensed under section 77G of the *Customs Act 1901*, at which cargo is stored prior to the release from Customs control. These Depots may also undertake deconsolidation of cargo.

7.7 Freight Forwarders

A Freight Forwarder's main business is getting clients' cargo to their door. A Freight Forwarder is an enterprise engaged in the consolidation and movement of freight often by a combination of transport modes.

Freight Forwarders can be found on the internet or local telephone directories.

7.8 Permit Issuing Agencies

Permit Issuing Agencies (Government agencies) are responsible for granting permission for certain goods to be imported or exported. Permissions may be granted subject to conditions. Those agencies also receive regular downloads of data or reports from Customs and Border Protection information systems regarding imports and exports of goods regulated by them.

7.9 Shipping companies

Shipping companies lodge arrival reports and sea cargo reports either as a principal agent for a ship or as a slot charterer. They may also lodge import declarations and sub-manifests for their own cargo or acting as agents for their clients if they are also Customs brokers. Shipping companies generally move cargo over sea routes between international ports.

7.10 Slot Charterer

Slot Charters are shipping companies that hire space for their cargo on a ship other than their own ship. They are responsible for their cargo and obtaining cargo clearances but are not responsible for obtaining port and ship clearances, payment of fees and levies etc.

7.11 Stevedores

Stevedores are persons or organisations responsible for loading and unloading ships on behalf of shipping companies at section 15 places (wharves).

7.12 Warehouses

Warehouses are places that are licensed under section 79 of the *Customs Act 1901* to use for warehousing goods. Once known as bonded warehouses or bonds, these warehouses store goods on which duty and GST liabilities remain unpaid until the goods are cleared from the warehouse and delivered into home consumption.

8 Assistance with completing an import declaration

If you have difficulties in completing an import declaration, Customs and Border Protection officers can provide some limited assistance but cannot make decisions for you or complete a declaration on your behalf.

The use of a Customs broker is recommended for someone who is new to the process of importing. Please note that there is a fee for services provided by a Customs broker.

Brokers specialise in the clearance of imported goods and are licensed by Customs and Border Protection. They may be found on the Customs and Border Protection website, internet or the local telephone directories.

For assistance, phone the Customs Information and Support Centre (CI&SC) on 1300 363 263.

This section of the Guide shows you how to complete each field on the documentary import declaration (Form B650).

Each field is numbered, with a matching explanation of what is required. The layout of the Guide follows the three sections of the form: Section A Header, Section B Transport Details and Section C Tariff Details.

Please complete the form in black ink and use block letters throughout. The form is included as an attachment to this document in 12.1.

8.1 Acronyms

There are many acronyms (a short way of referring to other words) used in the import/export industry. The

most commonly used acronyms in relation to import declarations are listed below.

Table 1: Acronyms

Acronym	Description
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ATD	Authority to Deal
ATO	Australian Taxation Office
CAC	Client Activity Centre
CCID	Customs Client Identifier
CITES	Convention for International Trade in Endangered Species
CI&SC	Customs Information and Support Centre
CMR	Cargo Management Reengineering
CTO	Cargo Terminal Operator
EFT	Electronic Funds Transfer
EOI	Evidence of identity
FOB	Free On Board
GST	Goods and Services Tax
HAWB	House Air Waybill
IATA	International Air Travel Association
ICS	Integrated Cargo System
ISO	International Organization for Standardization
LCT	Luxury Car Tax
MAWB	Master Air Waybill
OBOL	Ocean Bill of Lading
T&I	Transport and Insurance
UN/Locode	United Nations Location Code
VAN	Valuation Advice Number
VOTI	Value of Taxable Importation
WET	Wine Equalisation Tax

8.2 Import Declaration Header

Figure 2: Import Declarations – Header Information

When completing this form you must provide all the required information so we can ensure that your goods are properly cleared for delivery into home consumption

1a. Import Declaration (s71A) – Under section 71A of the *Customs Act 1901*, the term ‘Import Declaration’ is a communication to Customs in accordance with this section of information about:

- a) goods to which section 68 applies, or
- b) warehoused goods that are intended to be entered for home consumption that require Nature 30 Import Declaration (N30).

1b. Return in relation to special clearance goods (s70(7)) – Under section 70 of the *Customs Act 1901*, the term ‘Special Clearance Goods’ means:

- a) goods reasonably required for disaster relief or for urgent medical purposes
- b) engines or spare parts that are unavailable in Australia and are urgently required for ships or aircraft, or for other machinery that serves a public purpose, or
- c) perishable goods.

Tick this box to indicate if approval was given to clear Special Clearance Goods and this is the return that is required to be lodged.

2. Owner Name – Broadly there are three types of owners:

Note: also known as the importer name

- a) Individual – If the individual is the owner of the goods, enter the individual’s name here.
- b) Company – If the company is the owner of the goods, enter the company name here (includes sole traders, partnerships etc.).
- c) Organisation – If the organisation is the owner of the goods, enter the organisation’s name here.

3. Owner ID – There are three types of Owner IDs:

Note: also referred to as importer ID

- a) ABN – The Australian Business Number (ABN) of the owner of the goods.
- b) ABN/CAC – the ABN and the CAC identifier (if any) issued by the Australian Taxation Office (ATO) to the owner. (Format example: 12345678910/123).
- c) CCID – If the owner does not have an ABN, an identifier is assigned by Customs and Border Protection to the registered owner. If you do not already have a CCID, you must complete a client registration form. (Form B319).

Provide the ABN, ABN/CAC or CCID of the owner of the goods.

4. **Owner Reference** – The identifier assigned by the owner to identify (and distinguish from others) the import declaration and all subsequent amendments to the declaration. This may be any reference of the owner’s choosing that can be tracked.
5. **AQIS Inspection Location** – If an AQIS (DAFF Biosecurity) inspection is required, indicate the address where this will take place. AQIS (DAFF will have advised you (the owner) of this location.

Figure 3: Owner Details

6	7	8	9	10
Contact Details: Owner Phone				
Home: ()	Work: ()	Mobile:	Owner Fax: ()	Owner Email:

6. **Owner Phone Home** – The home telephone number of the person who may be contacted about the declaration.
7. **Owner Phone Work** – The work (or alternate) telephone number of the person who may be contacted about the declaration.
8. **Owner Phone Mobile** – The mobile telephone number of the person who may be contacted about the declaration.
9. **Owner Fax** – The facsimile number of the person who may be contacted about the declaration.
10. **Owner Email** – The email address of the person who may be contacted about the declaration.

Figure 4: Header Cargo Details

11	12	13	14
Destination Port Code:	Invoice Term Type:	Valuation Date: / /	Header Valuation Advice No: EFT Payment Indicator: (Please tick one only) <input type="checkbox"/> YES <input type="checkbox"/> NO

11. **Destination Port Code** – The UN/Locode of the place in Australia where the goods were (or will be) unloaded (refer to section 11.1 Australian Ports – UN/Locodes).
12. **Invoice Term Type** – The type of invoice term under which the goods were sold (refer to section 11.5 Invoice Term Types).
13. **Valuation Date** – The date of export of the goods from the place of export (the date of export can be found at the bottom of the Air Waybill or the Ocean Bill of lading).
14. **Header Valuation Advice No.** – If you have sought advice from Customs and Border Protection relating to the valuation of the goods, indicate the Valuation Advice Number (VAN) relating to this advice.

Figure 5: Valuation Elements

Valuation Elements Type:	Amount	Currency
a. Invoice Total	15	
b. Overseas Freight	16	
c. Overseas Insurance	17	
d. Packing Costs	18	
e. Foreign Inland Freight	19	
f. Landing Charges	20	
g. Transport & Insurance	21	

Note: Refer to Table 11.4 Currency Codes for the applicable International Standards Organisation (ISO) code that identifies the currency of the invoice.

- 15. Invoice Total amount and currency** – The sum total and currency code of all invoice prices for goods described on the declaration.
- 16. Overseas Freight amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the overseas freight.
- 17. Overseas Insurance amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the overseas insurance.

- 18. Packing Costs amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the packing costs.
- 19. Foreign Inland Freight** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of foreign inland freight.
- 20. Landing Charges** – If relevant for determining the Customs value of the goods, indicate the amount for the value of landing charges for the goods in Australia.
- 21. Transport & Insurance** – If the individual line amounts for Transport and Insurance (T&I) are to be determined by the owner rather than Customs and Border Protection, indicate the amount for T&I costs to override the T&I amounts calculated by Customs and Border Protection.

Figure 6: Free on Board and Cost, Insurance and Freight

Free on Board	22	
Cost Insurance & Freight	23	

22. Free on Board amount and currency – The Free On Board (FOB) value of the goods. The FOB value should include all costs (including inland transport and insurance) relating to the goods until they reach the place of export (see section 2). If you do not record an amount here you must record an amount for Cost, Insurance & Freight.

23. Cost, Insurance & Freight amount and currency – The Cost, Insurance and Freight (CIF) value of the goods. The CIF value should include the total invoice value of the goods and all costs (including overseas transport and insurance) relating to the goods until they reach the destination port. If you do not record an amount here you must record an amount for Free on Board as described previously. NB only record one amount.

Figure 7: Payment Under Protest, Amber Statement and Declaration

24

PAID UNDER PROTEST INDICATOR You MUST attach a statement of the reason/s for protesting the payment of duty.

25

AMBER STATEMENT/REASON: If you are uncertain about information included in the declaration, or omission of information from that declaration, and consider that as a result the declaration may be false or misleading in a material particular, you must specify the reason/s for that uncertainty. (Must be included as an attachment)

DECLARATION:

I, _____ **26** _____ *the owner of the goods/agent

of the owner hereby acknowledge that this import declaration of _____ pages is true and correct.

Signature of *the owner of the goods/agent of the owner _____ **27**

(*Delete which is not applicable)

Date: / /

24. Paid Under Protest Indicator – Indicate whether the duty payable in respect of the declaration is being paid under protest. If you are “paying under protest” you must attach a statement to the import declaration of the reason/s you are protesting the payment of duty. This applies to goods subject to appeal to the Administrative Appeals Tribunal.

25. Amber Statement/Reason – If the person making the declaration is uncertain about information included in, or omission of information from the declaration and considers that, as a result, the declaration might be false or misleading, the importer/broker must specify any amber reason/s for the header and/or the line

of the declaration and complete the associated amber statement. The amber statement allows the importer/broker to clearly state the details of their concern. Details of the amber reason must be included as an attachment to the import declaration the reason(s) why the person is uncertain about the information (refer to section 11.8 Header Amber Reason Types).

- 26. Declaration** – The name of the owner of the goods or agent of the owner who acknowledges that the declaration is true and correct and the number of pages of the import declaration.

- 27. Import Declaration Signature and Date** – Either the owner of the goods or the agent of the owner acknowledges that the import declaration is true and correct by signing and dating the declaration. Making false or misleading statements (which includes information you may have recorded on the form) to Customs and Border Protection may result in penalties. Please sign and date your name here.

8.3 Section B Transport Details

It is important to indicate the mode of transport that brought the goods to Australia. You must complete one of the following AIR, SEA, POST or OTHER transport details and provide all the required information.

Figure 8: Air Transport – Cargo Details

Mode of Transport: AIR	Airline Code: 28	Loading Port: 29	First Arrival Port: 30
Discharge Port: 31	First Arrival Date: / / 32	Gross Weight: 33	Gross Weight Unit: 34

8.4 Air

If the goods are imported into Australia by AIR (air freight), you **MUST** complete this section and provide all the required information.

- 28. Airline Code** – The International Air Transport Association (IATA) code identifying the airline that is providing the flight upon which the goods are being, or were, imported (refer Table 11.3 Airline Codes).
- 29. Loading Port** – The UN/Locode for the place at which the goods were loaded on to an aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 30. First Arrival Port** – The UN/Locode for the first Australian airport the aircraft will, or did, arrive at from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).
- 31. Discharge Port** – The UN/Locode for the first Australian airport where goods will be, or were, unloaded. (refer to section 11.1 Australian Ports – UN/Locodes).
- 32. First Arrival Date** – The date of the aircraft's arrival at the first Australian airport where any goods were, or will be, discharged (including goods not the subject of the declaration).
- 33. Gross Weight** – The gross weight of the goods including the packaging.
- 34. Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

Figure 9: Air Transport – Line Details

Line Details	35	36	37	38	39
	Line No:	Master Air Waybill No:	House Air Waybill No:	No. of Packages:	Marks & Numbers Description:

- 35. Line No.** – The line number of the transport details. Where more than one master air waybill or more than one house air waybill is to be listed then it must be on a separate line starting at number one – this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).
- 36. Master Air Waybill No.** – The master air waybill number. This number is in the format 123-12345678 and is issued by the airline moving the freight.
- 37. House Air Waybill No.** – The house air waybill number.

- 38. No. of Packages** – The number of packages in the consignment.
- 39. Marks and Numbers Description** – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

8.5 Sea

If the goods are imported into Australia by SEA (sea freight), you **MUST** complete this section and provide all the required information.

Figure 10: Sea Transport – Cargo Details

Mode of Transport: SEA	Vessel Name: 40	Vessel ID: 41	Voyage No: 42	Loading Port: 43
First Arrival Port: 44	Discharge Port: 45	First Arrival Date: / / 46	Gross Weight: 47	Gross Weight Unit: 48

- 40. Vessel Name** – The name of the ship that carried the goods to Australia.
- 41. Vessel ID** – The identifier of the ship on which the goods were transported to Australia. This can be:
 - a) the Lloyd’s identification number of the ship, or
 - b) if the ship does not have a Lloyd’s identification number, the identification code allocated to the operator of the ship by Customs and Border Protection.
- 42. Voyage No.** – The voyage number of the ship that is, or was, carrying the goods. The correct voyage number can be established by liaising with the shipping line (or its agent) that reports the impending arrival of the ship.
- 43. Loading Port** – The UN/Locode for the place at which the goods were loaded on to a ship for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 44. First Arrival Port** – The UN/Locode for the first Australian port the ship will, or did, arrive at from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).
- 45. Discharge Port** – The UN/Locode for the first Australian port where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).

46. First Arrival Date – The date of arrival of the ship at the first Australian port at which any goods have been, or will be, discharged (including goods not the subject of the declaration).

48. Gross Weight Unit – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

47. Gross Weight – The gross weight of the goods including the packaging.

Figure 11: Sea Transport – Line Details

	49	50	51	52	53	54	55
Line Details	Line No:	Cargo Type:	Container No:	Ocean Bill of Lading No:	House Bill of Lading No:	No. of Packages:	Marks & Numbers Description:

49. Line No. – The line number of the transport details. Where more than one ocean bill of lading or more than one house bill of lading is to be listed then it must be on a separate line starting at number one – this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).

53. House Bill of Lading No. – The house bill of lading number. This number can be in several different formats and is usually issued by the freight forwarder with you as the consignee.

50. Cargo Type – Indicate whether the goods are containerised, non-containerised or bulk (refer to section 11.11 Cargo Type).

54. No of Packages – The number of packages in the consignment (not including packages in a container).

51. Container No. – The unique identifier assigned by the maritime industry to the container, in which the goods are packed. A container number is usually in the form of XXXU1234567 i.e. 4 alpha characters followed by 7 numeric characters.

55. Marks & Numbers Description – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

52. Ocean Bill of Lading No. – The ocean bill of lading number. This number is on the ocean bill of lading, determined by the shipping company for the carriage of the consignment and formats vary greatly.

8.6 Post

If the goods are imported into Australia by POST, you MUST complete this section and provide all the required information.

Figure 12: Post Details

Mode of Transport: POST	Loading Port: 56	First Arrival Port: 57	Discharge Port: 58	First Arrival Date: 59
Parcel Post Card No(s): 60	Gross Weight: 61	Gross Weight Unit: 62	Number of Packages: 63	
Marks & Numbers Description: 64				

- 56. Loading Port** – The UN/Locode for the place at which the goods were loaded on to a ship or aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 57. First Arrival Port** – The UN/Locode for the first Australian port or airport where the consignment arrived or will arrive from a place outside Australia (refer Table 12.1 Australian Ports – UN/Locodes).
- 58. Discharge Port** – The UN/Locode for the place where the first Australian port or airport where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).
- 59. First Arrival Date** – The date of arrival of the ship or aircraft at the first Australian port or airport at which any goods were, or will be, discharged (including goods not the subject of the declaration).
- 60. Parcel Post Card No(s)** – The unique reference number(s) that identify the parcel arriving by international mail, as issued by Australia Post. This is found on the notice sent by Australia Post advising of the arrival of a parcel and informing the consignee that Customs and Border Protection clearance is required.
- 61. Gross Weight** – The gross weight of the goods including the packaging.
- 62. Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).
- 63. No. of Packages** – The number of packages in the consignment.
- 64. Marks and Numbers Description** – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

8.7 Other

If the goods came to Australia by other means (e.g. hand carried with a passenger), you **MUST** complete this section and provide all the required information.

Figure 13: Other Details

Mode of Transport: OTHER		Customs Receipt for Goods No.:	No. of Packages:	Loading Port:	First Arrival Port:
Discharge Port:	First Arrival Date: / /	Gross Weight:		Gross Weight Unit:	

- 65. Customs Receipt for Goods No.** – If you have been issued with a Customs and Border Protection receipt for goods, which are held pending further action, enter the number of the Customs and Border Protection receipt.
- 66. No. of Packages** – The number of packages in the consignment.
- 67. Loading Port** – The UN/Locode for the place at which the goods were loaded on to a ship or aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 68. First Arrival Port** – The UN/Locode for the first Australian port or airport where the ship or aircraft arrived or will arrive from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).
- 69. Discharge Port** – The UN/Locode for the place where the first Australian port or airport where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).
- 70. First Arrival Date** – The date of arrival of a ship or aircraft at the first Australian port or airport at which any goods have been, or will be, discharged (including goods not the subject of the declaration).
- 71. Gross Weight** – The gross weight of the goods including the packaging.
- 72. Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

8.8 Important information

You MUST complete the delivery address details regardless of the mode of transport and provide all the required information.

Figure 14: Delivery Address Details

IMPORTANT! Please complete delivery address details	Name:	73	Address:		74					
	Locality:	75	State:	76	Postcode:	77	Country:	78	AUSTRALIA	Contact Phone No:

73. Name – The name of the person who will receive the imported goods at the delivery address.

74. Address – The address where the imported goods are to be delivered.

75. Locality – The suburb or city where the imported goods are to be delivered.

76. State – The state where the imported goods are to be delivered.

77. Postcode – The postcode where the imported goods are to be delivered

78. Country – The country where the imported goods are to be delivered.

79. Contact Phone No. – The telephone number of the person who will accept delivery of the goods.

8.9 Section C Tariff details

You MUST complete the Tariff details section and provide all the required information.

Figure 15: Tariff Line Details

Line No.:	80	Supplier ID:	81	Supplier Name:			82				
Tariff Classification No.:	83	Stat. Code:	84	Related Transaction Indicator: (Please tick)	85	Valuation Basis Type:	86	Treatment Code:	87	GST Exempt Code:	88

80. Line No. – The line number of the tariff information. Starting at number one, this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).

81. Supplier ID – The Customs Client Identifier (CCID) of the supplier of the goods.

82. Supplier Name – The name of the supplier of the goods.

83. Tariff Classification No. – The eight-digit tariff classification, under which the goods are classified, as specified in Schedule 3 of the *Customs Tariff Act 1995* (the Tariff).

84. Statistical Code – The two-digit number that identifies the goods against the classification, which provides more specific detail for the Australian Bureau of Statistics.

85. Related Transaction Indication – Tick box if there is a relationship between the supplier of the goods and the owner.

86. Valuation Basis Type – Select the code identifying the method used to determine the Customs value of the good's:

- a) CV – Computed Value
- b) DV – Deductive Value
- c) FB – Fall Back Value
- d) IG – Identical Goods
- e) SG – Similar Goods
- f) TV – Transaction Value

87. Treatment Code – If the goods are subject to a concessional item in Schedule 4 to the *Customs Tariff Act 1995*, indicate the code as set out in the tariff classification which identifies the item and provides the rate of duty applicable to goods covered by that item.

88. GST Exemption Code – If the goods are exempt from GST indicate the relevant exemption code (refer to section 11.14 GST Exemption Codes).

Figure 16: Goods Description and Quantity Details

Goods Description: 89	Quantity: 90	Unit: 91
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89. Goods Description – The description of the goods sufficient for Customs and Border Protection to ascertain the correct tariff classification of the goods.

91. Unit – If a quantity is required under item 101, indicate the unit of quantity (refer to section 11.7 Units of Quantity).

90. Quantity – If the tariff classification requires the quantity of the goods to be provided, the net quantity of the goods.

Figure 17: Valuation Elements

	92	93	94
Valuation Elements:	Type	Amount	Currency
	<i>Price</i>		

92. Valuation Elements Type – The valuation element types that are relevant to the goods. These elements are to be used when calculating the Customs value. The first valuation element must be “Price” as shown.

93. Price Amount and currency – The invoice amount and currency code for the goods relating to this line only.

94. Price Currency – Provide ISO Currency Code that identifies the currency of the price amount. (Refer to section 11.4 Currency Codes).

Please note: Items 95 to 99 are also Valuation Elements; these items should be included as required.

95. Transport and Insurance Amount – If the individual line amounts for T&I are to be determined by the owner rather than by Customs and Border Protection, provide the amount and ISO Currency Code for transport and insurance to override the T&I amounts calculated by the ICS. Note the total of T&I at the line level must equal that at the header level.

96. Transport and Insurance Currency – The ISO Currency Code that identifies the currency of the T&I amount.

97. Price Adjustment Amount and currency – If any adjustments to the invoice amount are to be made to individual lines, indicate the amount.

98. Dumping Export Price – If the goods are subject to any form of anti-dumping measures, provide the Dumping Export Price (DXP). The DXP is used in conjunction with the Dumping Specification Number (DSN) to calculate the amount of Interim Dumping Duty (IDD), security or dumping duty payable or to assess if an undertaking is being breached. The currency and terms of the DXP must correspond to those listed against the relevant DSN.

99. Dumping Export Price Currency – The ISO Currency Code that identifies the currency of the dumping export price.

100. Override Duty Amount and currency – If the duty amounts, as automatically calculated, needs to be overridden, indicate the correct amount of duty payable.

101. Override Standard Duty and currency – If the standard amounts of duty, as automatically calculated, needs to be overridden, indicate the correct amount of standard duty payable.

Figure 18: Origin and Preference Details

Origin and Preference	Origin Country:	Preference Origin Country:	Preference Scheme Type:	Preference Rule Type:
	102	103	104	105

102. Origin Country – The code for the country in which the goods were made, produced, manufactured, or otherwise originated, other than for preferential purposes, being:

- (a) the ISO Country Code for that country, or
- (b) where there is no ISO Country code available for that country, another code for that country, as provided by Customs and Border Protection (refer to section 11.15 Country Codes).

103. Preference Origin Country – If the goods are subject to a preference scheme, the country of origin for which preferential duty rates are being claimed.

104. Preference Scheme Type – The abbreviation that represents the trade arrangement that provides the basis for the preferential rate of duty that applies to the goods.

105. Preference Rule Type – The preference rule type, being an abbreviation that represents:

- (a) the rule of origin specified in Part VIII of the *Customs Act 1901* that the goods meet for preferential purposes, or

- (b) the South Pacific Regional Trade and Economic Co-operation Agreement (SPARTECA) (TCF Provisions) Scheme.

Figure 19: Tariff Instruments Details

Treatment Instruments	Instrument Type: 106	Instrument Number: 107
Tariff Classification Instruments	Instrument Type: 108	Instrument Number: 109

106. 1st Treatment Instrument Type – If a treatment code applies to the goods and one of the following instruments applies to the goods, the type of instrument:

- a) AusIndustry Determination
- b) By-Law
- c) Determination
- d) Import Credit Number
- e) Trade Concession Order
- f) Tariff Quota
- g) Tradex Order

107. Treatment Instrument Number – If the goods are subject to an instrument identified in item 106, the number of the instrument.

108. Tariff Classification Instrument Type – When the tariff classification is a Schedule 4 classification (99 99 ...) and that classification requires an additional instrument, the type of instrument:

- a) AusIndustry Determination
- b) By-Law
- c) Determination
- d) Import Credit Number
- e) Trade Concession Order
- f) Tariff Quota
- g) Tradex Order

109. Tariff Classification Instrument Number – If the goods are subject to an instrument identified in item 108, the number of the instrument.

Figure 20: Additional Information and AQIS (DAFF Biosecurity) Producer Code

Additional Information:	AQIS Producer Code:
-------------------------	---------------------

110

111

110. Additional Information – any additional information that pertains to the goods.

111. AQIS Producer Code – If your overseas supplier has an AQIS (DAFF Biosecurity) producer code, the code.

- Country
- Supplier, or
- Goods.

This field cannot be populated if the goods are subject to any form of anti-dumping measures.

Please note: Items 111 to 140 are items that should be included in the Additional Information Field (Item 110) as required.

112. Tariff Advice Number – If you have applied for a decision by Customs and Border Protection regarding the classification of the goods, the reference number relating to the decision.

113. Valuation Advice Number – If you have applied for a decision by Customs and Border Protection in relation to their valuation, the Valuation Advice Number (VAN) relating to that decision.

114. Dumping Export Country Code – If the country of export is different from the country of origin, the ISO country code for the country of export. The country of export will be different if the goods were produced or manufactured in a country but have entered the commerce or trade of another country (country of export). This must not be used for transhipped goods (refer to section 11.15 Country Codes).

115. Dumping Exchange Rate – If the exchange rate to be used to convert the DXP to Australian dollars is different to the exchange rate for the date of valuation, the different exchange rate.

116. Dumping Exemption Type – If the goods are exempt from anti-dumping or countervailing measures select one of the following exemption types:

117. Dumping Specification Number – If the goods are subject to any anti-dumping measures (including an undertaking or securities), the appropriate DSN for the goods as listed in the Dumping Commodities Register (DCR) published by Customs and Border Protection. DSNs are used to differentiate between the types of measure (e.g. security, undertaking or interim dumping duty) and may be used to differentiate between models, types, sizes or grades of the goods, specifying different ascertained export prices and levels of IDD accordingly.

118. Vehicle Identification Number – If the goods are a motor vehicle, the Vehicle Identification Number (VIN) allocated by the vehicle manufacturer to the motor vehicle.

119. Second Tariff Classification Number – If the rate of duty applying to the goods is the rate that applies to other goods, the classification of the other goods.

120. Tariff Classification Rate Number – If a treatment code has more than one rate of duty applicable, the rates of duty that apply to the parts.

121. Treatment Code Rate Number – If a treatment code applies to the goods and different parts of the goods are subject to different rates of duty, the rates of duty that apply to the parts.

- 122. Second Treatment Code** – If a second treatment code applies to the goods, the treatment code.
- 123. Second Treatment Instrument Type** – If a second treatment code applies to the goods and one of the following instruments applies to the goods, the type of instrument.
- AusIndustry Determination
 - By-Law
 - Determination
 - Import Credit Number
 - Tariff Concession Order
 - Tariff Quota
 - Tradex Order
- 124. Second Treatment Instrument Number** – If the goods are subject to an instrument identified in item 109, the number of the instrument.
- 125. Firm Order Date** – If the goods are made-to-order capital equipment classified to chapters 84-90 of Schedule 3 to the *Customs Tariff Act 1995*, advise us of the date on which the goods were ordered.
- 126. Import Credit Number** – If credits (however described) are going to be used to offset the duty payable on the goods, use the identifier allocated by Customs and Border Protection to the person who owns or has been issued the credits.
- 127. Instrument Security Code** – If the goods are subject to a concessional instrument, use the security code (if any) for the instrument.
- 128. Other Duty Factor** – If the goods are subject to a duty rate that is not an ad valorem or quantity rate, indicate the factor used to calculate the duty payable on the goods.
- 129. Preference Instrument Type** – The type of instrument relied upon to comply with a rule of origin in Part VIII of the *Customs Act 1901*, and thereby qualify for a preferential rate of duty, being one of the following:
- AusIndustry Determination
 - By-Law
 - Determination
 - Import Credit Number
 - Tariff Concession Order
 - Tariff Quota
 - Tradex Order.
- 130. Preference Instrument Number** – The number for the instrument relied upon to comply with a rule of origin in Part VIII of the *Customs Act 1901*, and therefore qualify for a preferential rate of duty.
- 131. Local Content Percentage** – Where the Chief Executive Officer (CEO) has determined, under a rule of origin for preferential purposes specified in Part VIII of the *Customs Act 1901*, that a lesser percentage of local content applies to the goods than would otherwise apply, the actual level of local content for the goods.
- 132. Invoice Spirit Strength Percentage** – If the statistical code or unit, as set out in the Customs Tariff classification, requires the alcoholic strength of the goods to be specified, advise us of the percentage by volume of the alcoholic content of the goods.
- 133. ELAC Number** – If item 68 of Schedule 4 to the *Customs Tariff Act 1995* applies to the goods, indicate the Excess Local Area Content (ELAC) identification number for the goods as defined in the SPARTECA (TCF Provisions) Scheme.
- 134. Luxury Car Tax Payable** – LCT applies to road vehicles (except motor cycles or similar road vehicles). Indicate whether luxury car tax is payable on the goods.
- 135. Luxury Car Tax Exemption Code** – If the goods are exempt from luxury car tax, use the code indicating which exemption applies to the goods.
- 136. Luxury Car Tax Quote Indicator** – If the goods are luxury cars and the owner has been approved for deferral, indicate whether the payment of luxury car tax is being deferred.
- 137. Wine Equalisation Tax Exemption Code** – If the goods are exempt from wine equalisation tax, use the code indicating which exemption applies to the goods.

138. Wine Equalisation Tax Quote Indicator – If the goods are wines and the owner has been approved for deferral, advise whether the payment of wine equalisation tax is being deferred.

139. Security Identifier – If the goods are subject to an end-use condition, dumping or countervailing provisional measures or are temporary importations, use the number allocated by Customs and Border Protection to the security which relates to the goods.

140. Security Calculate Indicator – Indicate here that an amount of security for the goods is required to be calculated.

8.10 Amendments

When you sign your import declaration you are declaring the information on that form is true and correct.

If, for any reason, you need to amend your declaration you must notify Customs and Border Protection without delay. Customs and Border Protection will provide you with a new import declaration form.

Record your correct information in the necessary fields and present it to a Customs and Border Protection counter.

If you fail to make amendments for errors and/or omissions and Customs and Border Protection finds such errors or omissions on your declaration form, you could be held liable for making a false or misleading statement to Customs and Border Protection and penalties may be applied.

Amendments can be made under the following circumstances:

- Prior to lodgement – Nil Effect
- Prior to payment of duty, taxes and charges – Nil Effect

After payment of duty, taxes and charges:

- a) Any amendment which results in a lesser amount of duty, taxes and/or charges than was paid will require a Refund Application (Form B653) to be submitted to Customs and Border Protection.
- b) Any amendment which results in a greater amount of duty, taxes and/or charges than was paid will mean a new outstanding payment advice will be issued to you.

Withdrawal of the import declaration can also be made prior to the goods being delivered using [Import/Warehouse Declaration Withdrawal Form B371](#).

9 Lodgement questions

When you have filled in all the necessary fields on the import declaration you can present it to a Customs and Border Protection counter.

A Customs and Border Protection officer will enter the information you have provided into the ICS. Errors may be flagged at this time and you will need to correct them by amending your form. Once the officer has entered your correct information into the ICS, the officer will submit the declaration.

Depending upon the information you have supplied, you may be asked, in the form of lodgement questions, to provide additional information. These questions seek additional responses from you regarding community protection, prohibitions, restrictions, permits or other relevant information. The Customs and Border Protection officer who is entering the information on your behalf will not know if you will be asked any lodgement questions.

You are required to answer these questions. This can be done at the Customs and Border Protection counter when you present the document if it is convenient at the time for both you and the officer. If you are not able to complete the responses at the counter you must complete them at a later time and return them to Customs and Border Protection before your declaration can be entered into the ICS.

The onus is on you, the owner, to contact Customs and Border Protection to confirm the status of your declaration.

If you are required to answer further questions, Customs and Border Protection may fax, email or post them to you, or you may collect them from a Customs and Border Protection counter. You are required to provide your responses to lodgement questions in writing – verbal answers cannot be accepted.

If you have a restricted item, you will be requested to produce the permit/letter of authority before you can receive your Authority to Deal (ATD) (effectively your release notice).

If Customs and Border Protection require further information about your goods in addition to the information required in the lodgement questions, we will contact you using the details you have provided on the declaration.

9.1 Sample lodgement questions

The lodgement questions referred to above are usually in relation to the goods description or tariff classification specified on your import declaration.

Lodgement questions are raised when Customs and Border Protection require further information or clarification to ensure goods are properly declared.

Below are a few examples of questions that may be asked.

- Do these goods contain knives that are daggers or goods incorporating a concealed blade or flick knives and the like?
- Do these goods contain CITES-listed species?
- Do any of these goods contain objectionable material as described by Regulation 4A of the Customs (prohibited imports) Regulations?
- Does the importer have a licence to import ozone depleting substances as required under Regulation 5K of the Customs (prohibited imports) Regulations?
- Do these goods contain arsenic, cadmium or lead at levels in excess of those prescribed by the Hazardous Waste (regulations of exports and imports) Act?

10 Process and clearance of goods

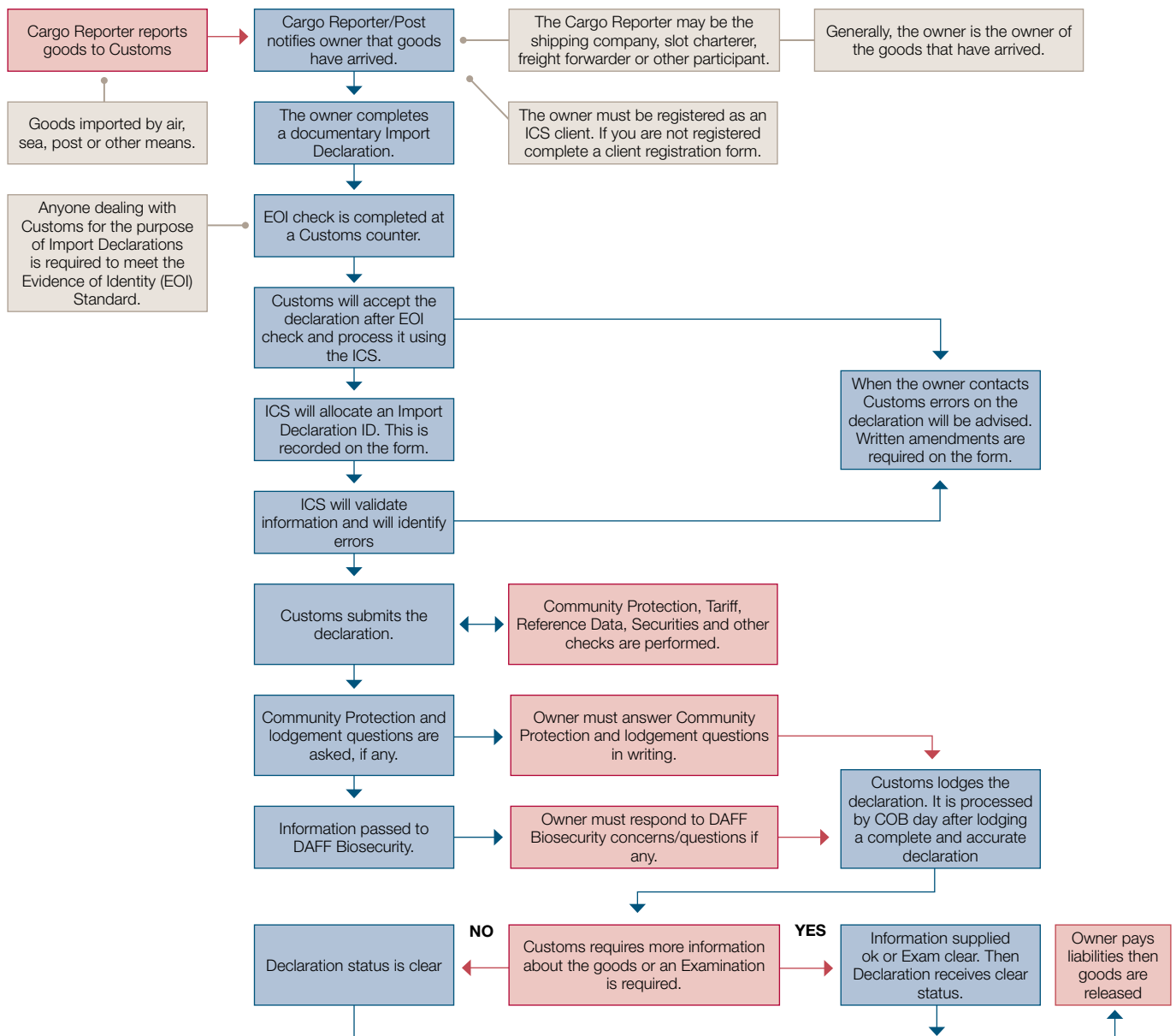
Customs and Border Protection and DAFF Biosecurity conduct checks on imported goods to ensure the protection of Australian borders. There are several steps that need to be finalised before you are able to take delivery of your goods (see figure 21). Customs and Border Protection require you to provide enough information to assess your goods. The commercial documentation you have that relates to your goods (e.g. ocean bill of lading, master air waybill and packing lists) should be referred to when completing your declaration. You will need to present those documents to Customs and Border Protection if requested to do so.

Once the imported goods reach their destination port they enter Customs control.

Goods will be released (through an ATD) when Customs and Border Protection are satisfied the goods were properly reported and declared; permits are produced; duty, GST/and or LCT and other liabilities are paid; and DAFF Biosecurity concerns are addressed.

The ATD is your advice that the goods are available to you (known as 'delivery into home consumption').

Figure 21: Import Declaration Process



11 Reference tables

The following tables contain reference information, which is useful in completing an import declaration.

Information such as Airline codes, Country codes, UN/Locodes and Currency codes are commonly reported to Customs and Border Protection on a declaration.

If the information you require is not listed you may need to use the electronic references provided in Section 13 or seek other assistance.

The remaining tables provide the codes that are acceptable for use on a declaration form and are complete i.e. only codes listed may be used.

While information provided here was correct at the time of publication it is subject to change from external sources.

11.1 Australian Ports – UN/Locodes

Table 2: Australian Ports – UN/Locodes	
NSW	UN/Locode
Ballina	AUBNK
Bankstown	AUBWU
Botany Bay	AUBTB
Coffs Harbour	AUCFS
Eden	AUQDN
Grafton	AUGFN
Griffith	AUGFF
Kurnell	AUKUR
Lord Howe Island	AULDH
Newcastle	AUNTL
Parramatta	AUPRM
Port Kembla	AUPKL
Richmond	AURCH
Sydney	AUSYD
Trial Bay	AUTRB
Williamstown Airport	AUWLM

South Australia	UN/Locode
Adelaide Airport	AUADA
Adelaide	AUADL
Ardrossan	AUARD
Berri	AUBER
Edithburg	AUEDB
Nuriootpa	AUNOO
Port Adelaide	AUPAE
Port Augusta	AUPUG
Port Lincoln	AUPLO
Port Pirie	AUPPI
Port Stanvac	AUPST
Rapid Bay	AURAB
Walleroo	AUWAL
Whyalla	AUWYA

Queensland	UN/Locode
Abbot Point	AUABP
Bowen	AUZBO
Brisbane	AUBNE
Brisbane Airport	AUBRA
Bundaberg	AUBDB
Cairns	AUCNS
Gladstone	AUGLT
Haypoint	AUHPT
Innisfail	AUIFL
Karumba	AUKRB
Lucinda	AULUC
Mackay	AUMKY
Maryborough	AUMBH
Rockhampton	AUROK
Thursday Island	AUTIS
Townsville	AUTSV
Weipa	AUWEI

Western Australia	UN/Locode
Albany	AUALH
Barrow Island	AUBWB
Broome	AUBME
Bunbury	AUBUY
Busselton	AUBUS
Cape Cuvier	AUCCU
Cape Lambert	AUCLT
Carnarvon	AUCVQ
Dampier	AUDAM
Derby	AUDRB
Esperance	AUEPR
Exmouth	AUPEX
Fremantle	AUFRE
Geraldton	AUGET
Kwinana	AUKWI
Legendre Terminal	AULGT
Onslow	AUONS
Pearce Airport	AUPCE
Point Samson	AUPSM
Port Headland	AUPHE
Port Walcott	AUPWL
St Peters	AUSTP
Useless Loop	AUUSL
Wandoo Terminal	AUWNT
Walcha	AUWLC
Wyndham	AUWYN
Yampi Sound	AUYAM

Northern Territory	UN/Locode
Alice Springs	AUASP
Buffalo Venture	AUBUV
Darwin	AUDRW
Groote Eylandt	AUGTE
Gove	AUGOV
Melville Island	AUMLI
Northern Endeavour	AUNTE

Victoria	UN/Locode
Albury	AUABX
Geelong	AUGEX
Melbourne	AUMEL
Portland	AUPTJ
Tullamarine	AUTME
Welshpool	AUWHL
Westernport	AUWEP
Wodonga	AUWOD

Tasmania	UN/Locode
Spring Bay	AUSPB
Burnie	AUBWT
Devonport	AUDPO
Hobart	AUHBA
Launceston	AULST
Macquarie Island	AUMQI
Narracoopa	AUNAR
Port Latta	AUPLA
Port Stanley	AUPSY

11.2 Overseas Ports – UN/Locodes

Table 3: Overseas Ports – UN/Locodes		
Country	Port Name	UN/Locode
Belgium	Antwerpen	BEANR
Belgium	Brussel (Bruxelles)	BEBRU
Canada	Ontario	USONT
Canada	Toronto	CAYYZ
China	Chiwan	CNCWN
China	Dalian	CNDLC
China	Guangzhou	CNCAN
China	Huangpu	CNHUA
China	Ningbo	CNNGB
China	Qingdao	CNTAO
China	Shanghai	CNSHA
China	Shekou	CNSHK
China	Shenzhen	CNSZX
China	Xiamen	CNXMN
China	Xingang	CNXGG
China	Yantian	CNYTN
Denmark	Kobenhavn	DKCPH
Finland	Helsinki (Helsingfors)	FIHEL
France	Charles De Gaulle Apt/Paris	FRCDG
France	Le Havre	FRLEH
Germany	Bremerhaven	DEBRV
Germany	Dusseldorf	DEDUS
Germany	Frankfurt Am Main	DEFRA
Germany	Hamburg	DEHAM
Germany	Koln	DECGN
Germany	Munchen	DEMUC
Germany	Nurnberg	DENUE
Germany	Stuttgart	DESTR
Great Britain	East Midlands Apt	GBEMA

Table 3: Overseas Ports – UN/Locodes		
Country	Port Name	UN/Locode
Great Britain	Felixstowe	GBFXT
Great Britain	Heathrow Apt/London	GBLHR
Great Britain	London	GBLON
Great Britain	Southampton	GBSOU
Great Britain	Tilbury	GBTIL
Hong Kong	Hong Kong	HKHKG
India	Chennai (Ex Madras)	INMAA
India	Delhi	INDEL
India	Mumbai (Ex Bombay)	INBOM
Indonesia	Jakarta Java	IDJKT
Indonesia	Semarang Java	IDSRG
Indonesia	Surabaya	IDSUB
Israel	Tel Aviv Yafo	ILTLV
Italy	La Spezia	ITSPE
Italy	Milano	ITMIL
Italy	Rome	ITROM
Japan	Kobe	JPUKB
Japan	Nagoya Aichi	JPNGO
Japan	Narita Apt/Tokyo	JPNRT
Japan	Osaka	JPOSA
Japan	Tokyo	JPTYO
Japan	Yokohama	JPYOK
Korea	Busan	KRPUS
Korea	Inchon	KRICN
Korea	Seoul – Kimpo Apt	KRSEL
Malaysia	Kuala Lumpur	MYKUL
Malaysia	Pasir Gudang Johor	MYPGU
Malaysia	Penang (Georgetown)	MYPEN
Malaysia	Port Kelang	MYPKG

Table 3: Overseas Ports – UN/Locodes

Country	Port Name	UN/Locode
Netherlands	Amsterdam	NLAMS
Netherlands	Rotterdam	NLRTM
New Zealand	Auckland	NZAKL
New Zealand	Christchurch	NZCHC
New Zealand	Lyttelton	NZLYT
New Zealand	Tauranga	NZTRG
New Zealand	Wellington	NZWLG
Philippines	Manila	PHMNL
Singapore	Singapore	SGSIN
Spain	Barcelona	ESBCN
Sweden	Goteborg	SEGOT
Sweden	Stockholm	SESTO
Switzerland	Zurich	CHZRH
Taiwan	Kaohsiung	TWKHH
Taiwan	Keelung (Chilung)	TWKEL
Taiwan	Taipei	TWTPE
Thailand	Bangkok	THBKK
Thailand	Laem Chabang	THLCH
USA	Atlanta	USATL
USA	Boston	USBOS
USA	Chicago	USCHI
USA	Cleveland	USCLE
USA	Dallas-Fort Worth Int. Apt	USDFW
USA	Honolulu	USHNL
USA	Houston	USHOU
USA	John F. Kennedy Apt/New York	USJFK
USA	Long Beach	USLGB
USA	Los Angeles	USLAX
USA	Minneapolis/St Paul Apt	USMSP
USA	New York	USNYC

Table 3: Overseas Ports – UN/Locodes

Country	Port Name	UN/Locode
USA	Oakland	USOAK
USA	O'hare Apt/Chicago	USORD
USA	Philadelphia	USPHL
USA	San Francisco	USSFO
USA	Savannah	USSAV
USA	Seattle	USSEA
Vietnam	Ho Chi Minh City	VNSGN
South Africa	Durban	ZADUR
South Africa	Johannesburg	ZAJNB

11.3 Airline Codes

Table 4: Airline Codes

Airline	Airline Code
Air Canada	AC
Air China	CA
Air Mauritius	MK
Air New Zealand	NZ
Air Niugini	PX
Air Pacific	FJ
Air Zimbabwe	UM
Alaska Airlines	AS
Areolineas Argentinas	AR
Asiana Airlines	OZ
Australian Airlines	AO
Austrian Airlines	OS
British Airways	BA
Cathay Pacific	CX
China Airlines	CI
China Eastern Airlines	MU
China Southern	CZ
Continental Airlines	CO

Table 4: Airline Codes

Airline	Airline Code
Emirates	EK
Eva Airways	BR
FedEx	FX
Garuda Indonesia	GA
Gulf Air	GF
Hawaiian Airlines	HA
Japan Airlines	JL
Korean Airlines	KE
LAN Chile	LA
Lion Air	JT
Malaysia Airlines	MH
Philippine Airlines	PR
Qantas	QF
Royal Brunei	BI
Singapore Airlines	SQ
South African Airways	SA
Thai Airways	TG
Transaero Airlines	UN
United Airlines	UA
Valuair	VF
Vietnam Airlines	VN
Virgin Atlantic	VS
Virgin Blue	DJ

11.4 Currency Codes

Table 5: Currency Codes

Country	Currency Name	Currency Code
Australia	Dollar	AUD
Brazil	Real	BRL
Canada	Dollar	CAD

Table 5: Currency Codes

Country	Currency Name	Currency Code
China	Yuan Renminbi	CNY
Denmark	Danish	DKK
European Union	Euro	EUR
Fiji	Dollar	FJD
Hong Kong	Dollar	HKD
India	Indian Rupee	INR
Indonesia	Rupiah	IDR
Ireland	Euro	EUR
Israel	Israeli Shekel	ILS
Japan	Yen	JPY
Korea, Republic of	Won	KRW
Malaysia	Ringgit	MYR
New Zealand	Dollar	NZD
Norway	Norwegian Krone	NOK
Pakistan	Rupee	PKR
Papua New Guinea	Kina	PGK
Philippines	Peso	PHP
Singapore	Dollar	SGD
Solomon Islands	Dollar	SBD
South Africa	Rand	ZAR
Sri Lanka	Sri Lanka Rupee	LKR
Sweden	Swedish Krona	SEK
Switzerland	Franc	CHF
Taiwan	Taiwan Dollar	TWD
Thailand	Baht	THB
United Kingdom	Pound Sterling	GBP
United States Dollar	Dollar	USD

11.5 Invoice Term Types (also known as Incoterms)

Table 6: Invoice Term Types

Code	Short Name	Description
CFR	Cost & Freight	The seller delivers when the goods pass the ship's rail in the port of shipment. The seller must pay the cost and freight necessary to bring the goods to the named port of destination.
CIF	Cost, Insurance & Freight	The seller delivers when the goods pass the ship's rail in the port of shipment. The seller must pay the cost and freight necessary to bring the goods to the named port of destination. The seller also has to pay for insurance against loss or damage to the goods during the carriage.
CIP	Carriage & Insurance Paid To	The carrier nominated by him, but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination.
CPT	Carriage Paid To	The seller delivers the goods to the carrier nominated by him but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination.
DAP	Delivered at Place	This is the named place of destination. The seller pays for carriage to the named place, except for costs related to import clearance, and assumes all risks prior to the point that the goods are ready for unloading by the buyer.
DAT	Delivered at Terminal	This is the named terminal at port or place of destination. The seller pays for carriage to the terminal, except for costs related to import clearance, and assumes all risks up to the point that the goods are unloaded at the terminal.
DDP	Delivered Duty Paid	The seller delivers the goods to the buyer, cleared for import, and not unloaded from any arriving means of transport at the named place of destination.
EXW	EX Works	The seller delivers when he places the goods at the disposal of the buyer at the seller's premises.
FAS	Free Alongside Ship	The seller delivers when the goods are placed alongside the ship at the named port of shipment.
FCA	Free Carrier	The seller delivers the goods, cleared for export, to the carrier nominated by the buyer at the named place.
FOB	Free On Board	The seller delivers when the goods pass the ship's rail at the named port of shipment.

11.6 Gross Weight Unit

Table 7: Gross Weight Unit

Unit of Quantity	Code
Gram	G
Hectogram	HG
Hundredweight	CW
Kilogram	KG
Quintal (Metric Quintal = 100kg)	CK
Tonne	T
Ounce	OZ
Ounce Troy	TO
Pound Troy – (Troy Pound US)	LT
Pound	LB
1000 Pounds – (Gross)	T1
Ton – (Ton (UK) or Long Ton (US))	LT

11.7 Units of Quantity

Table 8: Units of Quantity

Unit of Quantity	Code
Billet	B5
Barrel	BA
Basic Carton	BC
Bag	BG
Bale	BK
Bulk	BN
Bottle	BO
Bulk Tank	BT
Box	BX
Cubic Decimetre	C8
Can	CA
Cubic Centimetre	CC
Cubic Foot	CF

Table 8: Units of Quantity

Unit of Quantity	Code
Container	CH
Quintal (Metric Quintal = 100Kg)	CK
Centilitre	CL
Centimetre	CM
Crate	CR
Case	CS
Carton	CT
Cubic Metre	CU
Hundredweight	CW
Cubic Yard	CY
Square Decimetre	D3
Decametre	DK
Decalitre	DL
Decimetre	DM
Dozen Pairs	DP
Dozen Rolls	DR
Drum	DU
Dozen	DZ
Foot	FT
Gram	G
U.S. Gallon	GA
Gross Boxes	GB
Gallon	GI
Gross	GS
Hectogram	HG
Hectolitre	HL
Hectometre	HM
Hundred	HU
Inch	IN
International Unit	IU
Kilogram	KG

Table 8: Units of Quantity

Unit of Quantity	Code
Kilolitre	KL
Kilometre	KM
Litre	L
Litre Alcohol	LA
Pound	LB
Pound Troy – (Troy Pound (US))	LT
Metre	M
Metric Carat	MC
Millimetre	MM
Mega	MA
Metric Carat	MC
Millilitre	ML
Millimetre	MM
Million International Units	MU
Number of Bundles	NB
Number	NO
Not Recorded	NR
Number of Drums	NU
Vehicle	NV
Ounce	OZ
Piece	PC
Dozen Packs	PD
Package	PK
Pallet – (Pallet / Unit Load)	PL
Pair	PR
Pint	PT
Puncheon	PU
Number of Rolls	RL
Ream	RM

Table 8: Units of Quantity

Unit of Quantity	Code
Roll	RO
Sack	SA
Super Feet	SF
Square Inch	SI
Square Metre	SM
Square Foot	SQ
Number of Sets	SR
Skid	SV
Square Yard	SY
Tonne	T
1000 Pounds – (Gross)	T1
Thousand	TH
Ton – (Ton (UK) or Long Ton (US))	TN
Ounce Troy	TO
Unit	UN
Yard	YD
Cask	Z3
Hogshead	Z4
Dozen Pieces	ZP

11.8 Header Amber Reason Type

Table 9: Header Amber Reason Type

Code	Short Name
Dump	Dumping / Countervailing
Origin	Origin
Prefer	Preference
Quantity	Quantity
Value	Valuation

11.9 Line Amber Reason Type

Table 10: Line Amber Reason Type	
Code	Short Name
Class	Classification
Dump	Dumping / Countervailing
Origin	Origin
Prefer	Preference
Quantity	Quantity
Treatcode	Treatment Code
Value	Valuation

11.10 Instrument Type

Table 11: Instrument Type	
Code	Description
AD	AusIndustry Determinations
BL	By Laws
DE	Determinations
ICN	Import Credits
TC	Tariff Concession Orders
TFQ	Tariff Quotas
TX	Tradex Orders

11.11 Cargo Type

Table 12: Cargo Type	
Code	Description
LCL	Less than Container load
FCL	Full Container load
FCX	Full Container load with multiple house bills
B/B	Break bulk
BLK	Bulk

11.12 Preference Rule Type

Table 13: Preference Rule Type	
Code	Description
A30A	Minimum 30% content accumulation rule – tariff classification
A30B	Minimum 30% content accumulation rule – tariff classification / tariff concession
A50	Minimum 50% content accumulation rule – tariff classification
CTH	Change in tariff heading (“General Rule” goods only – AANZFTA)
P25	Minimum 25% content rule – determination* tariff concession
P30A	Minimum 30% content rule – tariff classification
P30B	Minimum 30% content rule – tariff concession
P40	Minimum 40% content rule – determination* Country Code WS tariff classification Local content 40-50%
P50	Minimum 50% content rule
P75	Minimum 75% content rule
PE	Produced entirely from originating materials (AANZFTA)
POM	Produced entirely from originating materials
PS	Product specific rules
RVC	Regional value content of 40% (“General Rule” goods only – AANZFTA)
TCF	SPARTECA (TCF Provisions) Scheme for certain textiles, clothing and footwear – 25% to 50% content required – Schedule 4 item 68 applies – Treatment code 468 Tariff classification ELAC ID number
URP	Unmanufactured Raw Products
WMD	Manufactured goods with determined manufactured raw materials
WMN	Wholly manufactured goods with no determined manufactured raw materials
WO	Wholly obtained goods

11.13 Preference Scheme Type

Table 14: Preference Scheme Type

Code	Description
GEN	General rate (no preference)
AANZ	ASEAN – Australia-New Zealand Free Trade Agreement
CA	Canada – Australia Trade Agreement
CL	Australia – Chile Free Trade Agreement
DC	Australian System of Tariff Preferences – Developing Countries – DC rate
DCS	Australian System of Tariff Preferences – Developing Countries – DCS rate
DCT	Australian System of Tariff Preferences – Developing Countries – DCT rate
EXT	External Territories
FI	Forum Islands – South Pacific regional Trade and Economic Cooperation Agreement
LDC	Australian System of Tariff Preferences – Least Developed Countries – LDC rate
MFTA	Malaysia – Australia Free Trade Agreement
MYT	Malaysia – Australia Trade Agreement
NZ	Australia – New Zealand Closer Economic Relations Trade Agreement
PG	Papua New Guinea – Australia Trade and Commercial Relations Agreement
SG	Singapore – Australia Free Trade Agreement
TH	Thailand – Australia Free Trade Agreement
US	Australia – United States Free Trade Agreement

11.14 Preference Scheme Type and Preference Rule Type Matrix

Table 15: Preference Scheme Type and Preference Rule Type Matrix																	
	GEN	AANZ	CA	CL	DC	DCS	DCT	EXT	FI	LDC	MFTA	MYT	NZ	PG	SG	TH	US
A30A															YES		
A30B															YES		
A50															YES		
CTH		YES															
P25			YES					YES									
P30A															YES		
P30B															YES		
P40									YES								
P50					YES	YES	YES	YES	YES	YES		YES		YES	YES		
P75			YES														
PE		YES															
POM				YES							YES		YES				YES
PS				YES							YES		YES			YES	YES
PSR		YES															
RVC		YES															
TCF									YES								
URP			YES		YES	YES	YES	YES	YES	YES		YES	YES	YES			
WMD			YES					YES					YES	YES	YES		
WMN			YES					YES					YES	YES	YES		
WO		YES		YES							YES		YES		YES	YES	YES

11.15 GST Exemption Codes

Table 16: GST Exemption Codes

Code	Description
404	ITEM 4 Customs Tariff Act Goods owned by and for official use of the government of a country other than Australia
408	ITEM 8 Customs Tariff Act Goods for use by or sale to persons the subject of a Status of Forces Agreement
415	ITEM 15 Customs Tariff Act Goods imported by passenger and crew, inward duty free purchases, goods brought in or sent to Australia by members of the Defence Force stationed outside Australia, goods imported by members of forces of Canada, New Zealand or United Kingdom, and passengers' personal effects
417	Goods returned to Australia in an unaltered condition (refer to S.42-10 of GST Act for conditions)
418A	ITEM 18A Customs Tariff Act Goods, or parts of goods, previously imported into Australia and returned after repair overseas free of charge in accordance with the provision of a warranty applicable to the previously imported goods
418B	ITEM 18B Customs Tariff Act Goods, or parts of goods, supplied free of charge under the provisions of a warranty to replace goods or parts of goods previously imported into Australia
418C	ITEM 18C Customs Tariff Act Goods, or parts of goods, supplied free of charge as part of a global product safety recall due to a product safety fault
419	ITEM 19 Customs Tariff Act Goods that a TCO under s. 269Q of the Customs Act declares are goods to which this item applies. (Exemption only applies to the value of the goods before repair)
420A	ITEM 20A Customs Tariff Act Goods that have been exported from Australia for repair or renovation. (Exemption only applies to the value of the goods before repair or renovation)
420B	ITEM 20B Customs Tariff Act Imported goods that are part of a batch repair process to replace goods exported from Australia for repair or renovation. (Exemption only applies to the value of the goods before repair or renovation).
421	ITEM 21 Customs Tariff Act Goods that are imported for repair, alteration or industrial processing and are to be exported
421A	ITEM 21A Customs Tariff Act Goods imported by the holder of a TRADEX order
423A	ITEM 23A Customs Tariff Act Goods donated or bequeathed by non residents to an organisation established in Australia for the purposes of performing work of a philanthropic nature
423B	ITEM 23B Customs Tariff Act Goods donated or bequeathed to the public or a public institution
424	ITEM 24 Customs Tariff Act Goods that are not to be sold or to be used for the purpose of trade that became the property of the importer under a will or intestacy of a deceased person
425A	ITEM 25A Customs Tariff Act Trophies won outside Australia
425B	ITEM 25B Customs Tariff Act Decorations, medallions or certificates awarded or to be awarded outside Australia and sent from outside Australia to persons within Australia
425C	ITEM 25C Customs Tariff Act Trophies or prizes sent by donor resident outside Australia for presentation or competition in Australia

Table 16: GST Exemption Codes

Code	Description
433A	ITEM 33A Customs Tariff Act Calenders, catalogues and overseas travel literature, overseas price lists and other overseas printed matter
433B	ITEM 33B Customs Tariff Act Samples of negligible value
434	ITEM 34 Customs Tariff Act Goods imported on or in containers, being containers that will be exported without being put to any other use. (Exemption only applies to the containers).
464	ITEM 64 Customs Tariff Act Goods imported by, or on behalf of, non-Australian Olympic and Paralympic Family members, for use in, or for purposes related to, the Sydney 2000 Olympic Games, the Sydney 2000 Paralympic Games etc
4101	ITEM 101 Customs Tariff Act Goods, for the official use of a diplomatic mission in Australia, for the personal use of a person who is the head of such a mission or a member of the diplomatic staff, or goods for the personal use of a household family member of the head of the diplomatic mission or of the diplomatic staff
4102	ITEM 102 Customs Tariff Act Goods, for the personal use of a member of the administrative and technical staff and the household family members of the staff of a diplomatic mission in Australia and are imported when the staff member first takes up duty at the diplomatic mission, in Australia, of that country
4103	ITEM 103 Customs Tariff Act Goods, for the official use in a consular post in Australia, for the personal use of a person who is the head of a consular post in Australia, or for the personal use of a household family member of the head of a consular post in Australia
4104	ITEM 104 Customs Tariff Act Goods, for personal use of person who is employed in the administrative or technical service of a consular post in Australia and are imported when that person first takes up duty at a consular post, in Australia, of that country
4105	ITEM 105 Customs Tariff Act Goods for the official use of a consular post in Australia, being a consular post to which Item 103 does not apply
4106	ITEM 106 Customs Tariff Act Goods, for the official use of an organisation which is an international organisation to which the International Organisations (Privileges & Immunities) Act 1963 applies, or for the personal use of a person appointed to high office of such an organisation, or for the personal use of a household family member of that official, or goods that consist of the furniture or effects of the official if imported at the time when the official takes up office in Australia (NB exemption only applies to eligible international organisations)
AB1	Milk, skim milk, butter milk (whether liquid, powdered, concentrated or condensed); casein; whey, whey powder or paste
AB2	Beverages consisting of products referred to in AB1 (or a combination of those products) to the extent of at least 95%, but not including flavoured beverages
AB3	Lactose
AB4	Beverages consisting principally of soy milk or rice milk but not including flavoured beverages
AB5	Tea (including herbal tea, fruit tea, ginseng tea and other similar beverage preparations), coffee and coffee essence, chicory and chicory essence, and malt
AB6	Malt extract, if it is marketed principally for drinking purposes

Table 16: GST Exemption Codes

Code	Description
AB7	Preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, or preparations for malted beverages
AB8	Preparations marketed principally as substitutes for preparations covered by AB6 or AB7
AB9	Dry preparation marketed for the purpose of flavouring milk
AB10	Concentrates for making non alcoholic beverages, if the concentrates consist of at least 90% by volume of juices of fruit
AB11	Non-alcoholic carbonated beverages, if they consist wholly of juices of fruit or vegetables
433B	ITEM 33B Customs Tariff Act Samples of negligible value
434	ITEM 34 Customs Tariff Act Goods imported on or in containers, being containers that will be exported without being put to any other use. (Exemption only applies to the containers).
464	ITEM 64 Customs Tariff Act Goods imported by, or on behalf of, non-Australian Olympic and Paralympic Family members, for use in, or for purposes related to, the Sydney 2000 Olympic Games, the Sydney 2000 Paralympic Games etc
4101	ITEM 101 Customs Tariff Act Goods, for the official use of a diplomatic mission in Australia, for the personal use of a person who is the head of such a mission or a member of the diplomatic staff, or goods for the personal use of a household family member of the head of the diplomatic mission or of the diplomatic staff
4102	ITEM 102 Customs Tariff Act Goods, for the personal use of a member of the administrative and technical staff and the household family members of the staff of a diplomatic mission in Australia and are imported when the staff member first takes up duty at the diplomatic mission, in Australia, of that country
4103	ITEM 103 Customs Tariff Act Goods, for the official use in a consular post in Australia, for the personal use of a person who is the head of a consular post in Australia, or for the personal use of a household family member of the head of a consular post in Australia
4104	ITEM 104 Customs Tariff Act Goods, for personal use of person who is employed in the administrative or technical service of a consular post in Australia and are imported when that person first takes up duty at a consular post, in Australia, of that country
4105	ITEM 105 Customs Tariff Act Goods for the official use of a consular post in Australia, being a consular post to which Item 103 does not apply
4106	ITEM 106 Customs Tariff Act Goods, for the official use of an organisation which is an international organisation to which the International Organisations (Privileges & Immunities) Act 1963 applies, or for the personal use of a person appointed to high office of such an organisation, or for the personal use of a household family member of that official, or goods that consist of the furniture or effects of the official if imported at the time when the official takes up office in Australia (NB exemption only applies to eligible international organisations)
AB1	Milk, skim milk, butter milk (whether liquid, powdered, concentrated or condensed); casein; whey, whey powder or paste
AB2	Beverages consisting of products referred to in AB1 (or a combination of those products) to the extent of at least 95%, but not including flavoured beverages

Table 16: GST Exemption Codes

Code	Description
AB3	Lactose
AB4	Beverages consisting principally of soy milk or rice milk but not including flavoured beverages
AB5	Tea (including herbal tea, fruit tea, ginseng tea and other similar beverage preparations), coffee and coffee essence, chicory and chicory essence, and malt
AB6	Malt extract, if it is marketed principally for drinking purposes
AB7	Preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, or preparations for malted beverages
AB8	Preparations marketed principally as substitutes for preparations covered by AB6 or AB7
AB9	Dry preparation marketed for the purpose of flavouring milk
AB10	Concentrates for making non alcoholic beverages, if the concentrates consist of at least 90% by volume of juices of fruit
AB11	Non-alcoholic carbonated beverages, if they consist wholly of juices of fruit or vegetables
AB12	Non-alcoholic non-carbonated beverages, if they consist of at least 90% by volume of juices of fruits or vegetable
AB13	Beverages, and ingredients for beverages of a kind marketed principally for as foods for infants or invalids
AB14	Natural water, non-carbonated and without any other additives
B1	Heart monitors
B2	Pacemakers
B3	Surgical stockings
B4	Communication boards and voice output devices
B5	Communication cards
B6	Page turners
B7	Eye pointing frames
B8	Software programs specifically designed for people with disabilities
B9	Printers and scanners specifically designed for software and hardware used by people with disabilities
B10	Switches and switch interfaces
B11	Mouth/head/stick pointers
B12	Alternative keyboards
B13	Electrolarynx replacements
B14	Speech amplification/clarification aids
B15	Urine/faecal drainage/collection devices

Table 16: GST Exemption Codes

Code	Description
B16	Waterproof covers or mattress protectors
B17	Absorbent pads for beds and chairs
B18	Disposable/reusable continence pads, pants and nappies required for continence use (excluding nappies for babies, sanitary pads or tampons)
B19	Enuresis alarms
B20	Incontinence appliances
B21	Hospital/medical/continence deodorising products
B22	Waterproof protection for beds and chairs
B23	Sterile plastic bags
B24	Electric bag emptiers
B25	Enemas, suppositories and applicators
B26	Urinals and bedpans
B27	Penile clamps
B28	Customised eating equipment for people with disabilities
B29	Customised toothbrushes for people with disabilities
B30	Dentures and artificial teeth
B31	Environmental control units designed for the disability of a particular person
B32	Computer modifications required for people with disabilities
B33	Medical alert devices
B41	Surgical shoes, boots, braces and irons
B42	Orthotics
B43	Hearing aids
B44	Visual display units specifically designed for deaf people, or for people with a speech impairment, to communicate with others
B45	Telephone communication devices specifically designed to allow deaf people to send and receive messages by telephone
B34	Finger prickers
B35	Alcohol skin wipes
B36	Test strips
B37	Needles and syringes
B38	Glucose monitors

Table 16: GST Exemption Codes

Code	Description
B39	Home dialysis machines
B40	Enteral nutrition and associated delivery equipment
B46	Batteries specifically designed specifically for use with hearing aids
B47	Visual/tactile alerting devices
B48	Interactive and broadcast videotext systems
B49	Closed caption decoding devices
B50	External processors for cochlear implants
B51	Bidet/bidet toilet attachments for people with disabilities
B52	Special door fittings relating to the disability of a particular person
B53	Special purpose car seats
B54	Car seat harness specifically designed for people with disabilities
B55	Wheelchair and occupant restraint
B56	Wheelchair ramp
B57	Electric/hydraulic wheelchair lifting device
B58	Motor vehicle modifications
B59	Manually operated adjustable beds
B60	Electronically operated adjustable beds
B61	Hospital-type beds
B62	Customised bed rails for people with disabilities
B63	Bed cradles
B64	Bed restraints
B65	bed poles and sticks
B66	Pressure management mattresses and overlays
B67	Backrests, leg rests and footboards for bed use
B68	Spinal orthoses
B69	Lower limb orthoses
B70	Upper limb orthoses
B71	Pressure management garments and lymphoedema pumps
B72	Callipers
B73	Surgical corsets

Table 16: GST Exemption Codes

Code	Description
B74	Hand splints and cervical collars
B75	Mandibular advancement splints
B76	Alternative positional seating corner chairs
B77	Alternative positional seating abduction cushion or long leg wedges
B78	Alternative positional seating modifications
B79	Standing frames
B80	Standing frames or tilt table modifications
B81	Side lying boards
B82	Night-time positioning equipment modifications
B83	Artificial limbs and associated supplements and aids
B84	Mammary prostheses
B85	Postural support seating trays
B86	Electrically operated therapeutic lounge/recliner chairs specifically designed for people with disabilities
B87	Cushions specifically designed for people with disabilities
B88	Manual, electric, ceiling track or pool hoists specifically designed for people with disabilities
B89	Hoist slings
B90	Goosenecks
B91	Transfer boards
B92	Transfer sheets, mats or belts
B93	Stairlifts
B94	Portable stair climbers
B95	Monkey rings for people with disabilities
B96	Crutches
B97	Walking sticks – specialised
B98	Walking frames – standard adult
B99	Walking frames – standard child
B100	Walking frames – specialised
B101	Walking frames modifications
B102	Specialised ambulatory orthoses
B103	Specialised ambulatory orthosis modifications

Table 16: GST Exemption Codes

Code	Description
B104	Quadrupod and tripod walking aids
B105	Wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B106	Accessories associated with wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B107	Battery chargers for wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B108	Stair-aid apparatus designed for carrying people with disabilities in wheelchairs up or down stairs
B109	Syringe drivers
B110	Patient control analgesia
B111	Bathboards or toilet seats for people with disabilities
B112	Bath supports
B113	Shower chairs or stools
B114	Shower supports
B115	Shower trolleys
B116	Mobile shower chairs
B117	Commodes
B118	Commode cushions
B102	Specialised ambulatory orthoses
B103	Specialised ambulatory orthosis modifications
B104	Quadrupod and tripod walking aids
B105	Wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B106	Accessories associated with wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B107	Battery chargers for wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B108	Stair-aid apparatus designed for carrying people with disabilities in wheelchairs up or down stairs
B109	Syringe drivers
B110	Patient control analgesia
B111	Bathboards or toilet seats for people with disabilities
B112	Bath supports

Table 16: GST Exemption Codes

Code	Description
B113	Shower chairs or stools
B114	Shower supports
B115	Shower trolleys
B116	Mobile shower chairs
B117	Commodes
B118	Commode cushions
B119	Commode pans
B120	Toilet frames
B121	Toilet supports
B122	Self-help poles
B123	Ventilators
B124	Continuous positive airway pressure (CPAP) appliances
B125	Respiratory appliance mask assemblies – complete
B126	Respiratory appliance mask assemblies – components
B127	Respiratory appliance accessories
B128	Sleep apnoea machines
B129	Peak flow meters
B130	Nebulisers
B131	Spacers
B132	Vaporisers
B133	Respirators
B134	Air pumps
B135	Bottled oxygen and associated hardware
B136	Oxygen concentrators
B137	Breathing monitors
B138	Ventilators
B139	Safety helmets specifically designed for people with disabilities
B140	Jobst suits
B141	Transcutaneous nerve stimulator machines

Table 16: GST Exemption Codes

Code	Description
B142	Stoma products including all bags and related equipment for patients with colostomies and ileostomies
B143	Tactile or braille books, magazines or newspapers
B144	Electronic reading aids
B145	Talking book machines (and parts) specifically designed for people with a vision impairment
B146	Enlarged text computer monitors for people with a vision impairment
B147	Braille note takers
B148	Braille printers and papers
B149	Braille translators (hardware & software)
B150	Money identification equipment
B151	Auditory/tactile alerting devices
B152	Sonar canes
B153	Reading magnification devices (excluding magnifying glasses)
B154	Artificial eyes
B155	Lenses for prescription spectacles
B156	Prescription contact lenses
B157	Ultrasonic sensing devices specifically designed for use by people with a vision impairment
B158	Viewscan apparatus specifically designed for use by people with a vision impairment
R1	Alginate
R2	Hydro colloids
R3	Hydro gel
R4	Polyurethane film
R5	Polyurethane Foam
R6	Tracheostomy appliance and accessories
R7	Laryngotomy appliances and accessories
R8	Skin bond
R9	Artificial ears
R10	Nose prostheses
R11	Hearing loops
R12	Infusion sets

Table 16: GST Exemption Codes

Code	Description
R13	Infusion pumps
R14	Compression garments
R15	Supplements and aids associated with mammary prostheses
R16	Postural support seating
R17	Accessories associated with walking frames or specialised ambulatory orthoses
R18	Customised modifications and accessories for the aids and appliances mentioned in items 111 to 121 of Schedule 3 to the Act
R19	Tilt tables
R20	Stoma products including all bags and related equipment for patients with urostomies
FOOD	Food for human consumption not otherwise excluded in the GST Act
BMO	Other GST-free health goods as specified by the Minister in GST-free Supply (Health Goods) Determination 2000 of 22 June 2000 and GST-free (Drugs and Medicinal Preparations) Determination 2000 of 22 June 2000
CCM	Course materials (as defined by s 195-1 of GST Act)
IWA	Water
LPM	Precious metals (as defined by s 195-1 of GST Act)
PVET	Cars for use by disabled veterans (as defined by s 38-505 of GST Act)
PODP	Cars for use by other disabled people (as defined by s 38-510 of GST Act)
G135	Money (as defined by s 195-1 of GST Act)
TRAN	Transition Act Section 13
OTHR	Other – not specified above
FEV	LCT exemption

11.16 Country Codes

Table 17: Country Codes

Description	Code
Argentina	AR
Australia	AU
Austria	AT
Bahrain	BH
Bangladesh	BD
Brazil	BR

Table 17: Country Codes

Description	Code
Canada	CA
Chile	CL
China	CN
Colombia	CO
Czech Republic	CZ
Egypt	EG

Table 17: Country Codes	
Description	Code
France	FR
Germany	DE
Greece	GR
Hong Kong	HK
Hungary	HU
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IQ
Ireland	IE
Israel	IL
Italy	IT
Japan	JP
Korea, Republic of	KR
Kuwait	KW
Macedonia, The Former Yugoslav Republic of	MK
Malaysia	MY
Mexico	MX

Table 17: Country Codes	
Description	Code
Netherlands	NL
New Zealand	NZ
Norway	NO
Pakistan	PK
Philippines	PH
Saudi Arabia	SA
Serbia and Montenegro	CS
Singapore	SG
South Africa	ZA
Spain	ES
Sri Lanka	LK
Sweden	SE
Thailand	TH
United Kingdom	GB
United States	US
Vietnam	VN
Yugoslavia	YU

12 Attachments

12.1 Import Declaration Form B650

The following three pages contain the Import Declaration form.

Note 1 Import declarations are required for all imported goods with a Customs value that exceeds the entry threshold as defined in Section 68 of the *Customs Act 1901*. At time of publication the threshold value is A\$1000.

Import Declaration (N10) - Transport Details

SECTION B Please complete the section relevant to the mode of transport for your goods along with the Delivery Address details.

Mode of Transport:	AIR	Airline Code:	Loading Port:	First Arrival Port:
Discharge Port:		First Arrival Date: / /	Gross Weight:	Gross Weight Unit:
Line No:	Master Air Waybill No:	No. of Packages: Marks & Numbers Description:		
Line Details				

OR

Mode of Transport:	SEA	Vessel Name:	Voyage No:	Loading Port:
First Arrival Port:		Discharge Port:	Gross Weight	Gross Weight Unit:
Line No:	Cargo Type:	Container No:	House Bill of Lading No:	No. of Packages:
Line Details			Ocean Bill of Lading No:	Marks & Numbers Description:

OR

Mode of Transport:	POST	Loading Port:	Discharge Port:	First Arrival Date: / /
Parcel Post Card No(s):		Gross Weight:	Gross Weight Unit:	Number of Packages:
Marks & Numbers Description:				

OR

Mode of Transport:	OTHER	Customs Receipt for Goods No.:	Loading Port:	First Arrival Port:
Discharge Port:		First Arrival Date: / /	Gross Weight:	Gross Weight Unit:

DELIVERY ADDRESS:

IMPORTANT! Please complete delivery address details	Name:
Locality:	Address:
State:	Postcode:
Country: AUSTRALIA	Contact Phone No:

13 Internet references

The following is a list of other references found on the internet you may find useful when completing your import declaration:

Attorney-General's Department	www.ag.gov.au
Australian Taxation Office (ATO)	www.ato.gov.au
Department of Agriculture, Fisheries and Forestry (DAFF) Biosecurity	www.daff.gov.au
Department of Broadband, Communications and the Digital Economy	www.dbcde.gov.au
Department of Defence	www.defence.gov.au
Department of Education, Employment and Workplace Relations (DEEWR)	www.deewr.gov.au
Department of the Sustainability, Environment, Water, Population and Communities	www.environment.gov.au
Department of Families, Housing Community Services and Indigenous Affairs (FaHCSIA)	www.fahcsia.gov.au
Department of Finance and Deregulation	www.finance.gov.au
Department of Foreign Affairs and Trade (DFAT)	www.dfat.gov.au
Department of Health and Ageing	www.health.gov.au
Department of Human Services	www.humanservices.gov.au
Department of Immigration and Citizenship (DIAC)	www.immi.gov.au
Department of Industry, Innovation, Science, Research and Tertiary Education	www.innovation.gov.au
Department of the Prime Minister and Cabinet (DPMC)	www.dpmc.gov.au
Department of the Treasury	www.treasury.gov.au
Department of Infrastructure and Transport	www.infrastructure.gov.au
Department of Veterans' Affairs (DVA)	www.dva.gov.au
Safe Work Australia	www.safeworkaustralia.gov.au
Therapeutic Goods Administration (TGA)	www.tga.gov.au
Department of Resources, Energy and Tourism	www.ret.gov.au

Useful Sites

www.unece.com	Provides up to date listings for any UN/Locodes that you require.
www.iccwco.org	Provides a list of current Incoterms.

14 Reference documents

14.1 Customs and Border Protection manuals

This list is not exhaustive:

- Volume 8 – Valuation and Origin
- Volume 13 – Tariff Concessions
- Volume 22 – Dumping and Subsidisation
- Import Clearance Manual – Module 15 Import Declarations Overview
- Import Clearance Manual – Module 16 Import Declaration Nature 10

14.2 Customs Law

This list is not exhaustive:

- *Customs Act 1901*
- *Customs Administration Act 1985*
- *Customs Regulations 1926*
- *Customs (Prohibited Imports) Regulations 1956*
- *Customs Tariff Act 1995*
- *Import Processing Charges Act 2001*

14.3 Customs-Related Law

This list is not exhaustive:

- *A New Tax System (Goods and Services Tax) Act 1999*
- *A New Tax System (Luxury Car Tax) Act 1999*
- *A New Tax System (Wine Equalisation Tax) Act 1999*
- *Commerce (Trade Descriptions) Act 1905*
- *Copyright Act 1968*
- *Crimes Act 1914*
- *Financial Transactions Report Act 1988*
- *Imported Food Control Act 1992*
- *Motor Vehicle Standards Act 1999*
- *Quarantine Act 1908*
- *Trade Marks Act 1995*
- *Wildlife Protection (Regulation of Exports and Imports) Act 1982*

